

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<u>Student Academic Achievement</u>	Regular Programs	\$12,466,126	\$12,240,261	\$11,452,041	\$12,333,289	-1.1%	7.7%	29.50%
	Learning Disability	\$1,294,337	\$1,335,329	\$1,375,679	\$1,473,011	13.8%	7.1%	3.52%
	Vocational Education	\$586,632	\$580,127	\$557,105	\$607,264	3.5%	9.0%	1.45%
	Mental Disabilities	\$571,304	\$598,938	\$595,185	\$582,215	1.9%	-2.2%	1.39%
	Emotional Disabilities	\$301,346	\$332,101	\$347,760	\$356,155	18.2%	2.4%	.85%
	Textbooks for Rent or Resale	\$319,181	\$377,507	\$341,819	\$345,353	8.2%	1.0%	.83%
	Special Education Preschool	\$371,384	\$271,011	\$205,633	\$306,035	-17.6%	48.8%	.73%
	Library/Media Services	\$392,987	\$378,755	\$283,431	\$304,743	-22.5%	7.5%	.73%
	Improvement of Instruction	\$232,316	\$359,551	\$523,167	\$267,898	15.3%	-48.8%	.64%
	Payments to Other Governmental Units Within State	\$593,595	\$436,598	\$290,694	\$204,737	-65.5%	-29.6%	.49%
	Other Vocational Education Programs	\$132,540	\$153,358	\$153,910	\$176,725	33.3%	14.8%	.42%
	Gifted And Talented	\$224,081	\$124,495	\$95,814	\$114,771	-48.8%	19.8%	.27%
	Summer School Programs	\$79,420	\$47,644	\$49,988	\$79,349	-.1%	58.7%	.19%
	Equal Opportunity At Risk	\$37,344	\$36,971	\$47,232	\$64,719	73.3%	37.0%	.15%
	Preventive Remediation	\$33,960	\$58,105	\$62,702	\$56,741	67.1%	-9.5%	.14%
	Adult/Continuing Education Programs	\$40	\$0	\$204	\$15,249	> 500%	> 500%	.04%
	Other Special Programs	\$20,640	\$11,450	\$5,710	\$5,887	-71.5%	3.1%	.01%
	Physical Impairment	\$5,644	\$17,956	\$3,612	\$5,817	3.1%	61.0%	.01%
	Total	\$17,662,877	\$17,360,156	\$16,391,685	\$17,299,960	-2.1%	5.5%	41.38%
<u>Student Instructional Support</u>	Office of The Principal	\$1,816,953	\$1,861,836	\$1,713,597	\$1,935,701	6.5%	13.0%	4.63%
	Guidance Services	\$504,155	\$491,090	\$489,441	\$541,382	7.4%	10.6%	1.29%
	Speech Pathology and Audiology Services	\$317,867	\$294,790	\$288,781	\$254,165	-20.0%	-12.0%	.61%
	Health Services	\$208,266	\$175,252	\$181,751	\$247,098	18.6%	36.0%	.59%
	Special Education Administration	\$0	\$0	\$0	\$15,392	N/A	N/A	.04%
	Attendance and Social Work Services	\$8,769	\$6,761	\$8,386	\$10,817	23.4%	29.0%	.03%
	Physical Therapy Services	\$15,167	\$14,994	\$14,259	\$8,416	-44.5%	-41.0%	.02%
	Occupational Therapy, Related Services	\$0	\$11,976	\$18,067	\$8,335	N/A	-53.9%	.02%
	Psychological Testing	\$0	\$0	\$0	\$2,157	N/A	N/A	.01%
	Other Support Services, School Administration	\$14,850	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$2,886,027	\$2,856,699	\$2,714,281	\$3,023,463	4.8%	11.4%	7.23%
<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$4,145,998	\$4,096,119	\$3,959,242	\$4,291,418	3.5%	8.4%	10.26%
	Student Transportation	\$1,757,029	\$1,826,182	\$1,615,633	\$1,879,105	6.9%	16.3%	4.49%
	Other Food Services	\$1,173,646	\$1,188,454	\$1,271,795	\$1,369,313	16.7%	7.7%	3.27%

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	Executive Administration	\$653,179	\$663,762	\$666,947	\$760,491	16.4%	14.0%	1.82%
	Food Services Operations	\$481,576	\$530,140	\$526,911	\$540,313	12.2%	2.5%	1.29%
	Administrative Technology Services	\$303,413	\$322,842	\$334,311	\$393,021	29.5%	17.6%	.94%
	Fiscal Services	\$235,469	\$276,889	\$271,457	\$301,065	27.9%	10.9%	.72%
	Board of Education	\$95,797	\$51,246	\$52,086	\$90,538	-5.5%	73.8%	.22%
	Other Fiscal Services	\$6,934	\$11,844	\$10,993	\$19,711	184.2%	79.3%	.05%
	Ditch Assessments	\$865	\$474	\$474	\$474	-45.3%	.0%	.0%
	Total	\$8,853,906	\$8,967,951	\$8,709,849	\$9,645,450	8.9%	10.7%	23.07%
<i>Nonoperational</i>	Debt Services	\$6,277,225	\$6,220,722	\$6,039,415	\$6,766,237	7.8%	12.0%	16.18%
	Building Acquisition, Construction and Improvements	\$537,054	\$260,982	\$95,693	\$2,559,620	376.6%	> 500%	6.12%
	Facilities Acquisition and Construction	\$847,750	\$940,074	\$901,957	\$1,971,744	132.6%	118.6%	4.72%
	Athletic Coaches	\$302,645	\$328,501	\$270,384	\$284,441	-6.0%	5.2%	.68%
	Community Service Operations	\$34,136	\$63,769	\$62,005	\$145,485	326.2%	134.6%	.35%
	Community Recreation	\$109,925	\$118,089	\$98,538	\$103,050	-6.3%	4.6%	.25%
	Building Acquisition, Construction and Improvement	\$18,524	\$8,874	\$6,798	\$11,829	-36.1%	74.0%	.03%
	Common School Fund	\$152,281	\$171,489	\$75,873	\$0	-100.0%	-100.0%	.0%
	Total	\$8,279,539	\$8,112,499	\$7,550,663	\$11,842,406	43.0%	56.8%	28.32%
	Grand Total	\$37,682,350	\$37,297,304	\$35,366,478	\$41,811,279	11.0%	18.2%	100.0%